P Book 84 Pg 517

GENERAL DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, RALPH B. SMITH, of 987 Eagle Ridge Cove, Hernando, Mississippi 38632, have made, constituted and appointed, and by these presents do make, constitute and appoint my wife, OLLIE LORENE REESE SMITH, of 987 Eagle Ridge Cove, Hernando, Mississippi 38632 , my true and lawful agent and attorney in fact, for me and in my name, place and stead:

a.

To ask, demand, sue for, recover, collect and receive all sums of money, debts, accounts interest, dividends, annuities, and demands whatsoever, as are STATE MS. -DESOTO CO, now or hereafter shall become due, owing or payable to me; and

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To make, execute and deliver acquittances, receipts, releases or other discharges therefor; and

BK 84 13 5/7

To purchase, receive, or take possession of all lands, tenements and hereditaments upon such terms, conditions and covenants as said attorney shall think proper; and

- To lease, bargain, rent, transfer, sell, convey, grant, mortgage, and in any way d. encumber, all lands, tenements, conditions and covenants as said attorney shall think proper; and
- To make, sign, execute, sell, acknowledge and deliver all deeds, leases, e. assignments, agreements, contracts and other instruments covering and affecting any mineral or royalty interests which I now own or may hereafter acquire, including, but not limited to, oil, gas and mineral leases, mineral deeds, royalty deeds, division orders, operating agreements, unitization agreements and gas balancing contracts; and
- f. To buy, sell, mortgage, hypothecate and, in every manner, deal in and with goods, wares, merchandise, choses in action and all other types of personal property, stocks, bonds, certificates of deposit and every type of investment and investment contract, including all forms of investments now used as well as those that may come into use after the execution hereof; and
- To engage in, do and transact all and every kind of business that said attorney g. may think proper; and
- To make, sign, execute, sell, acknowledge and deliver all such deeds, leases h. assignments of leases, covenants, indentures, hypothecations, bills of lading, notes, checks, receipts, evidences of debt, releases and satisfactions of mortgages, all forms of security for debt or obligation, judgments and other debt, and such other instruments of

whatsoever kind and nature as may be necessary or proper in the premises; and

- To conduct on my behalf any suit, litigation, or proceeding of any kind, to assert any right or defense of mine and execute for me any pleading of any kind in any such proceeding; and
- j. To obtain insurance of any kind, nature or description whatsoever, on any of my lands, tenements and hereditaments, in connection with the management, use or operation thereof or in respect of the rents, issues and profits arising therefrom, and to make, execute and file proof or proofs of all loss or losses sustained or claimable thereunder, and all other instruments in and about the same, and to make, execute and deliver receipts, releases or other discharges therefor; and
- k. To file on my behalf any and all tax returns with federal, state or local agencies and to enter into any and all agreements, stipulations or contracts with any taxing authority, to contest, compromise, settle or pay any tax assessed, proposed or claimed to be due from me or in connection with any of my property, including but not limited to:

The full and complete power, authority and discretion to represent me before any office of the Internal Revenue Service, or other taxing authority, with respect to any tax matter involving me for any year or years. Said attorney in fact shall, subject to revocation, have authority to receive confidential information and full power to perform on my behalf the following acts with respect to said tax matters:

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements under Section 7121 of the Internal Revenue Code.

To delegate authority or substitute another representative.

P BOOK 84 Pg 519

Copies of notices and other written communications addressed to me in proceedings involving the above matters should be sent as said attorney in fact designates; and

- 1. To hire accountants, attorneys at law, clerks, workmen and others, and to remove them, and appoint others in their place, and to pay and allow to the persons to be so employed such salaries, wages or other remuneration as my attorney shall think fit; and
- m. To make gifts from my assets to my family, to charities in which I am interested and to other established objects of my bounty. I especially empower my attorney to make gifts to carry out any estate or lifetime plan I adopt, before or after this date; and
- n. To transfer property, interests in property, claims or other assets to any trust established for my benefit by me or by others; and
- o. The powers of sale and encumbrance granted herein shall include the power to sell all or any interest in or in any way encumber or consent to the sale or encumbrance of my homestead. The house and lot designated as my address above is my homestead at the time this power is executed. These provisions shall also apply to any other homestead hereafter established in place of my present one; and
- p. Without in any wise limiting the foregoing, generally to do, execute and perform any other act, deed, matter or thing whatsoever of every nature and kind that I could do if personally present and fully competent.

This Power of Attorney shall not be affected by my disability or incompetence subsequent to the execution of this power.

I, Ralph B. Smith, do hereby ratify and confirm all that my said attorney may lawfully do or cause to be done by virtue hereof. This power of attorney shall remain in effect until revoked in writing and if recorded until such revocation is also filed for record.

WITNESS MY SIGNATURE, this the and

day of March Small 2000.

RALPH B. SMITH

P BOOK 84 Pg 520

STATE OF MISSISSIPPI COUNTY OF DESOTO

Personally appeared before me, the undersigned authority in and for said county and state on this the 2 miday of 100 ch , 2000, within my jurisdiction, the within named, Ralph B. Smith, who acknowledged that he executed and delivered the above and foregoing instrument, as his free act and deed, on the day and date therein mentioned for the purposes therein expressed.

NOTARY PUBLIC

My Commission Expires:

4/27/03

Prepared by and Return to: Holcomb Dunbar, P.A.
P.O. Box 190
Southaven, MS 38671
(601) 349-0664
(601) 44 - 1007